MYSORE ACT No. XVIII OF 1951.

THE MYSORE HEALTH CESS ACT, 1951.

(Received the assent of His Highness the Maharaja of Mysore on the 30th day of April 1951.)

An Act to provide for the levy of a health cess on certain items of Revenue.

Preamble.

WHEREAS it is expedient to provide for the levy of a health cess on certain items of revenue;

It is hereby enacted as follows:—

Short title, extent and commencement.

1. (1) This Act may be called the Mysore Health Cess Act, 1951.

(2) It extends to the [1][whole of the State of Mysore except Bellary District].

(3) It shall come into force at once.

Definitions.

2. In this Act—

(1) "education cess" means the education cess leviable under the Mysore Elementary Education Act, 1941 (Mysore Act VI of 1941);

(2) "Government" means the State Government; and

(3) "notification" means a notification published in the *Mysore Gazette.*

Levy of Health Cess.

3. (1) There shall be levied and collected a health cess at the rate of six pies in the rupee on all items of land revenue and at such rate not exceeding one anna in the rupee as may be specified by Government by notification on all other items of revenue on which education cess is leviable.

(2) The Government may by notification levy health cess at such rate not exceeding one anna in the rupee as may be specified in the said notification on such other items of revenue as they deem fit.

1. See the Mysore Adaptation of Laws Order, 1953.

4. Any sum due on account of the health cess levied under section 3 shall be recoverable in such manner as the Government may prescribe by rules. Mode of recovery of the cess.

5. Nothing in this Act shall affect the operation of the provisions of any other Act and the levy of the health cess under this Act is in addition to and not in lieu of any other duty or cess that may be leviable under any other law for the time being in force. Levy of cess under other Acts not affected.

6. The Government may, by notification, make rules for carrying out the purposes of this Act. Power to make rules.